

shall in all cases, before making such retirement, procure and file among their records a certificate signed by at least two reputable physicians of Hagerstown, that the person proposed to be retired has been thoroughly examined by them, and that he is incapable of performing active police duty, and the said Board of Street Commissioners shall have power in their discretion, to require any regular Policeman, Chief, Captain or Lieutenant retired as aforesaid to perform light service in connection with the police department of Hagerstown in or around the Headquarters of the Police Department at such periods as the Board of Street Commissioners may determine, provided that it shall be certified as aforesaid that such retired Policeman, Chief, Captain or Lieutenant is capable of performing such service.

P. L. L., 1888, Art. 22, sec. 193. 1884, ch. 58.

**360.** Every officer of the town, except the judges and clerks of election and policemen, before entering upon the discharge of the duties of the office to which he may be elected or appointed, shall take and subscribe the following oath or affirmation before the clerk of the circuit court for Washington county, or one of his sworn deputies: "I, —, do hereby swear (or affirm) that I will well and faithfully discharge the duties of — in accordance with the best of my ability and understanding," which said oath shall be filed with the clerk of the mayor and council. If any person elected or appointed to any office shall fail to take the oath or affirmation required, within ten days from the date of his election or appointment, the office shall be declared vacant.

P. L. L., 1888, Art. 22, sec. 194. 1884, ch. 58. 1900, ch. 386. 1914, ch. 257.  
1918, ch. 239. 1927, ch. 69.

**361.** All property within the limits of Hagerstown or which may have a situs there by reason of the residence of the owner therein shall be taxed for municipal purposes, and the assessment for said purpose shall be the same as that for State and County purposes; and in case any real estate assessed for State and County purposes be divided by the City boundaries, the Mayor and Council shall place a fair valuation upon that contained within the city limits and make a just apportionment of said assessment. Should any property liable to be taxed for city purposes be omitted in the County assessment, the Mayor and Council shall have power to include said property in the City assessment and impose a just valuation thereon, provided, however, that land located within the city limits and the farm buildings thereon and used exclusively for agricultural purposes shall be exempt from assessment and taxation for municipal purposes; and, provided, further, however, that on all property situated within the corporate limits of said city and without the corporate limits of said city as defined by Section 111 of Chapter 58 of the Acts of the General Assembly of Maryland of 1884, being the property in the area so annexed to said City in the year 1914, as well as on any property which may have a situs in said area by reason of the residence of the owner therein, the rate of taxation for the year 1914 shall be one-tenth; for the